

## Reorganization and Sharing Incentives

	Regional Academies	Reorganization Taxpayer Incentive	New Whole Grade Sharing Agreement (WGS)	Existing Whole Grade Sharing Agreement (WGS)
<b>Incentive</b>	<ul style="list-style-type: none"> <li>The host district, the school district where the regional academy is located, receives a 0.1 weighting for the percentage of the school day that a resident student attends the regional academy.</li> <li>Minimum weighting available to any one district is the equivalent of 10 full-time pupils.</li> <li>Maximum weighting available to any one district is the equivalent of 15 full-time pupils. (Can count beginning September 2001.)</li> </ul>	<ul style="list-style-type: none"> <li>Lower uniform levy from \$5.40 to \$4.40.</li> <li>Levy increases over three years to \$4.90, \$5.15, and \$5.40.</li> <li>State aid replaces the reduction in property tax, does not increase nor decrease spending authority.</li> <li>May be incorporated with either (New or Existing) Whole Grade Sharing (WGS) incentive to reorganize.</li> </ul>	<ul style="list-style-type: none"> <li>0.1 Weighting for new WGS arrangements for up to 3 years.</li> <li>Weighting for the 2<sup>nd</sup> and 3<sup>rd</sup> years are based on the SBRC reorganization progress report approval.</li> <li>If reorganize by July 1, 2006 eligible for 3 more years of weighting. (Total of 6 years.)</li> <li>Carryforward will be reduced by supplementary weighting (SW) added for any student whose residency is not within the reorganized district.</li> </ul>	<ul style="list-style-type: none"> <li>0.1 Weighting for existing WGS arrangements for up to 2 years.</li> <li>Weighting for 2<sup>nd</sup> year is based on the SBRC reorganization progress report approval.</li> <li>If reorganize by July 1, 2006 eligible for 4 more years of weighting. (Total of 6 years.)</li> <li>Carryforward will be reduced by SW added for any student whose residency is not within the reorganized district.</li> </ul>
<b>Timeline</b>	Beginning July 1, 2001	July 1, 2002 to June 30, 2006	July 1, 2001 to June 30, 2006	July 1, 2001 to June 30, 2006
<b>Requirement</b>	<ul style="list-style-type: none"> <li>Grades 7-12.</li> <li>Multiple districts, other than a whole-grade-sharing partner, must be sending students to the academy.</li> <li>Shall include advanced-level courses. May also include in its curriculum vocational-technical programs and/or a virtual academy program.</li> </ul>	<ul style="list-style-type: none"> <li>Enrollment of the school district affected by the reorganization or dissolution must be at or below 600 in the year proceeding reorganization.</li> <li>By January 1 of the calendar year in which the reorganization/dissolution will occur, certify to the Department of Education (DE) the date and nature of the action taken to reorganize/dissolve.</li> <li>Reorganize by July 1, 2006 to receive incentives.</li> </ul>	<ul style="list-style-type: none"> <li>District was not participating in WGS agreement during the 2000-2001 budget year.</li> <li>Executes a new WGS agreement with one or more other Iowa districts.</li> <li>Districts are contiguous.</li> <li>All of the boards involved in the WGS agreement adopt a joint resolution to study the question of reorganization or dissolution.</li> <li>The resolution must be adopted on or before the third Friday in September in the year in which the district is claiming WGS SW.</li> <li>By January 1 of the calendar year in which the reorganization/dissolution will occur, certify to the DE the date and nature of the action taken to reorganize/dissolve.</li> <li>Must have been eligible to include WGS for SW in September in order to carry forward the reorganization incentive on July 1.</li> </ul>	<ul style="list-style-type: none"> <li>School districts were participating in WGS agreement during the 2000-2001 budget year.</li> <li>Districts are contiguous.</li> <li>All boards involved in the WGS agreement adopt a resolution jointly to study the question of reorganization or dissolution.</li> <li>The resolution must be adopted on or before the third Friday in September of the year in which the district is claiming WGS SW.</li> <li>By January 1 of the calendar year in which the reorganization/dissolution will occur, certify to the DE the date and nature of the action taken to reorganize/dissolve.</li> <li>Must have been eligible to include WGS for SW in September in order to carry forward the reorganization incentive on July 1.</li> </ul>

- Whole Grade Sharing Agreements must be signed by February 1<sup>st</sup> for the agreement to be effective for the following school year. (Iowa Code section 282.10)
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